

Fifty-ninth  
Legislative Assembly  
of North Dakota

**ENGROSSED SENATE BILL NO. 2132**

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to create and enact a new section to chapter 57-01 of the North Dakota  
2 Century Code, relating to refunds or credit of taxes based on a claim of unconstitutionality; and  
3 to provide an effective date.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1.** A new section to chapter 57-01 of the North Dakota Century Code is  
6 created and enacted as follows:

7 **Claim of unconstitutionality - Refund or credit of taxes paid.** Notwithstanding any  
8 provision relating to claims for refund or credit of state taxes paid contained in title 57, any  
9 claim for a refund or credit of taxes paid based upon a claim that the tax or any provision  
10 thereof is unconstitutional under the federal or state constitution must be made within one  
11 hundred eighty days of the due date of the return or payment of the tax, whichever occurs first,  
12 for which the refund or credit is claimed. A claim for refund or credit of taxes paid before  
13 January 1, 2005, based upon a claim that the tax or any provision thereof is unconstitutional  
14 that is not filed with the commissioner before July 1, 2005, must be denied. This section does  
15 not apply to ad valorem property taxes.

16 **SECTION 2. EFFECTIVE DATE.** This Act is effective for tax returns filed or tax  
17 payments made after December 31, 2004.